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Certified Public Accountants

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May 5, 2008

Mr. Daniel T. Buckley
Campaign Finance Analyst
Reports Analysis Division
Federal Elections Commission
999 E Street, NW
Washington, DC 20463

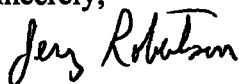
Dear Mr. Buckley:

Our client, United Association Political Education Committee (UAPEC), has instructed us to respond to your notice dated April 9, 2008. We have enclosed a copy of that notice for your convenience.

The Committee's February Monthly Report correctly reported all contributions as unitemized. The report is correct as filed.

If you should have any further questions, please contact me.

Sincerely,



Jerome J. Robertson, CPA

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